

the Department corrected its treatment of selling expenses, recategorizing certain U.S. advertising expenses from indirect to direct selling expenses. This recategorization affected ESP sales only. Despite this change, Toyota's dumping margin remained at 12.02%.

On March 1, 1994, the CIT, in *NACCO Materials Handling Group, Inc. v. United States* (formerly known as *Hyster Co., et al. v. United States*), issued another order remanding the final results to the Department to (1) reconsider the treatment of the commodity tax in Japan for Toyota, TCM, and Nissan Motor Company (Nissan); (2) redetermine whether Nissan's and Toyota's related-party sales were at arm's-length prices; and (3) correct certain errors in TCM's database.

The Department changed its methodology for commodity tax adjustments by eliminating the COS adjustment for differences in taxes. The Department added to USP the result of multiplying the foreign market tax rate by the price of the U.S. merchandise at the same point in the chain of commerce that the foreign market tax was applied to foreign market sales. The Department also adjusted the tax amount calculated for USP and the amount of tax included in FMV. We deducted the portions of the foreign market tax and the U.S. tax adjustment that are the result of expenses that are included in the foreign market price used to calculate the foreign market tax and in the USP used to calculate the USP tax, but later deducted to calculate FMV and USP.

The CIT ordered the Department to point to substantial evidence on the record in support of its determination that Nissan and Toyota's related-party transfer prices were negotiated at arm's length, and, if unable to do so, to make any necessary adjustments. The Department was not able to find evidence on the record to support its original determination that Nissan's and Toyota's reported transfer prices were at arm's length. Therefore, the Department adjusted Nissan's material costs in the calculation of home market cost of production, CV, and further manufacturing in the United States. The Department also adjusted for Toyota's material costs by disallowing Toyota's claimed discount from the dealer price list and using the related supplier's prices to unrelated dealers in calculating the cost of inputs in the computation of Toyota's United States further manufacturing costs.

As directed by the CIT, the Department also corrected certain errors in TCM's database. The Department corrected errors regarding (1) reported

fees paid to trading companies, (2) U.S. brokerage and handling, (3) containerization costs, (4) ocean freight, (5) marine insurance, (6) U.S. duty, (7) U.S. freight to warehouse, (8) credit, and (9) warranty.

The CIT affirmed these results and dismissed the case on June 23, 1994.

Amended Final Results of Review

As a result of the revisions made pursuant to these remands, we determine that the following weighted-average dumping margins exist for the period November 25, 1987, through May 31, 1989:

Manufacturer/Exporter	Margin (percent)
Nissan	7.39%
TCM	6.74%
Toyota	13.75%

Because the CIT's decision has not been appealed, the Department will order the immediate lifting of the suspension of liquidation of, and instruct the U.S. Customs Service to assess antidumping duties on, entries subject to these reviews, as appropriate. Individual differences between FMV and USP may vary from the percentages stated above. The Department will issue appraisal instructions concerning these entries directly to the Customs Service.

This notice is published in accordance with section 751(a) (1) of the Tariff Act of 1930, as amended (19 U.S.C. 1675(a) (1)), and 19 CFR 353.22(c) (8).

Dated: June 2, 1995.

Susan G. Esserman,
Assistant Secretary for Import Administration.

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Determination Not to Revoke Countervailing Duty Orders

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of determination not to revoke countervailing duty orders.

SUMMARY: The Department of Commerce (the Department) is notifying the public of its determination not to revoke the countervailing duty orders listed below.

EFFECTIVE DATE: June 9, 1995.

FOR FURTHER INFORMATION CONTACT: Brian Albright or Maria MacKay, Office of Countervailing Compliance, Import Administration, International Trade Administration, U.S. Department of

Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202)482-2786.

SUPPLEMENTARY INFORMATION:

Background

On March 1, 1995, the Department published in the **Federal Register** (60 FR 11075) its intent to revoke the countervailing duty orders listed below. Under 19 CFR 355.25(d)(4)(iii), the Secretary of Commerce will conclude that an order is no longer of interest to interested parties and will revoke the order if no domestic interested party (as defined in sections 355.2(i)(3), (i)(4), (i)(5), and (i)(6) of the regulations) objects to revocation and no interested party requests an administrative review by the last day of the 5th anniversary month.

Within the specified time frame, we received an objection from a domestic interested party to our intent to revoke these countervailing duty orders. Therefore, because the requirements of 19 CFR 355.25(d)(4)(iii) have not been met, we will not revoke these orders.

This determination is in accordance with 19 CFR 355.25(d)(4).

COUNTERVAILING DUTY ORDERS

Chile:	
Standard Carnations ..	03/19/87,
(C-337-601).	52 FR 8635.
Iran:	
Raw Pistachios	03/11/86,
(C-507-501).	51 FR 8344.
Israel:	
Oil Country Tubular	03/06/87,
Goods.	52 FR 6999.
(C-508-601).	
New Zealand:	
Carbon Steel Wire	03/07/86,
Rod.	51 FR 7971.
(C-614-504).	
Turkey:	
Welded Carbon Steel	03/07/86,
Pipes and Tubes.	51 FR 7984.
(C-489-502).	
Turkey:	
Welded Carbon Steel	03/07/86,
Line Pipe.	51 FR 7984.
(C-489-502).	
France:	
Brass Sheet and Strip	03/06/87,
(C-427-603).	52 FR 6996.

Dated: May 25, 1995.

Joseph A. Spetrini,

Deputy Assistant Secretary for Compliance.

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